

PROPERTY TAX - NOTICE OF APPEALS

2001 GENERAL SESSION

STATE OF UTAH

Sponsor: Scott K. Jenkins

This act modifies the Property Tax Act to require that a copy of an application to object to an assessment of property assessed by the State Tax Commission be provided to certain persons, and makes technical changes.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

59-2-1007, as last amended by Chapter 3, Laws of Utah 1999

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-2-1007** is amended to read:

59-2-1007. Objection to assessment by commission -- Application -- Contents of application -- Amending an application -- Hearings -- Appeals.

(1) (a) If the owner of any property assessed by the commission, or any county upon a showing of reasonable cause, objects to the assessment, ~~[either party]~~ the owner or the county may, on or before June 1, apply to the commission for a hearing.

(b) ~~[Both the county, upon a showing of reasonable cause, and the owner]~~ The commission shall ~~[be allowed]~~ allow the following to be a party at ~~[any]~~ a hearing under this section[:]:

(i) the owner; and

(ii) the county upon a showing of reasonable cause.

(2) The owner or county shall include in the application under Subsection (1)(a):

(a) a written statement setting forth the known facts and legal basis supporting a different fair market value than the value assessed by the commission; and

(b) the owner's or county's estimate of the fair market value of the property.

(3) (a) An owner's or a county's estimate on an application under Subsection (2) of the fair market value of the property may be amended prior to the hearing as provided by rule.



(b) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the commission may make rules governing the procedures for amending an estimate of fair market value under Subsection (3)(a).

(4) (a) An owner applying to the commission for a hearing in accordance with Subsection (1) shall for the property for which the owner objects to the commission's assessment file a copy of the application with the county auditor of each county in which the property is located.

(b) A county auditor receiving a copy of an application in accordance with Subsection (4)(a) shall provide a copy of the application to the county:

(i) assessor;

(ii) attorney;

(iii) legislative body; and

(iv) treasurer.

~~[(4)]~~ (5) (a) On or before August 1, the commission shall conduct a scheduling conference with all parties to a hearing under this section.

(b) At the scheduling conference under Subsection ~~[(4)]~~ (5)(a), the commission shall establish dates for:

(i) the completion of discovery;

(ii) the filing of prehearing motions; and

(iii) conducting a hearing on the ~~[protest]~~ objection to the assessment.

~~[(5)]~~ (6) (a) The commission shall ~~[render]~~ issue a written decision no later than 120 days after the later of:

(i) the hearing described in Subsection (5)(b) is completed; ~~[and]~~ or

(ii) all posthearing briefs are submitted.

(b) Any applications not resolved by the commission within a two-year period from the date of filing are considered to be denied, unless the parties stipulate to a different time period for resolving an application.

(c) A party may appeal to the district court pursuant to Section 59-1-601 within 30 days from the day on which an application is considered to be denied.

~~[(6)]~~ (7) At the hearing on the application, the commission may increase, lower, or sustain the assessment if:

(a) the commission finds an error in the assessment; or

(b) ~~[it]~~ the commission determines that increasing, lowering, or sustaining the assessment is necessary to equalize the assessment with other similarly assessed property.

~~[(7)]~~ (8) (a) (i) The commission shall send notice of a commission action under Subsection (7) to [the] a county auditor if:

(A) the commission proposes to adjust an assessment which was made pursuant to Section 59-2-201;

(B) the county's tax revenues may be affected by the commission's decision; and

(C) the county has not already been made a party pursuant to Subsection (1).

(ii) The written notice sent by the commission under Subsection ~~[(7)]~~ (8)(a)(i):

(A) may be transmitted by:

(I) any form of electronic communication~~;~~;

(II) first class mail~~;~~;

(III) or private carrier~~;~~; and

(B) shall request the county to show good cause why the commission should not adjust the assessment by ~~[providing]~~ requesting the county to provide to the commission a written statement:

~~[(A)]~~ (I) setting forth the known facts and legal basis for not adjusting the assessment; and

~~[(B)]~~ (II) within 30 days from the date of the notice.

(b) If a county ~~[files a response]~~ provides to the ~~[commission's request]~~ commission a written statement in accordance with Subsection (8)(a)(ii)(B), the commission shall:

(i) hold a hearing or take other appropriate action to consider the good cause alleged by the county; and

(ii) issue a written decision increasing, lowering, or sustaining the assessment.

(c) If a county does not ~~[file a response to the request issued by]~~ provide to the commission a written statement in accordance with Subsection (8)(a)(ii)(B), within 30 days after the commission sends the notice described in Subsection (8)(a), the commission shall adjust the assessment and send a copy of ~~[its]~~ the commission's written decision to the ~~[affected]~~ county.

~~[(8) The provisions in]~~ (9) Subsection ~~[(7) do]~~ (8) does not limit the rights of any county as ~~[outlined]~~ described in Subsection (1).

Legislative Review Note

as of 2-14-01 11:02 AM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel